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EXTRAORDINARY

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MINISTRY OF HOME AFFAIRS

NOTIFICATIONS

New Delhi, the 18th March 1964

G.S.R. 517.—In exercise of the powers conferred by section 2 of the Union territories (Laws) Act, 1950 (30 of 1950), the Central Government extends, with effect from the first day of April, 1964, to the Union territory of Himachal Pradesh, the Court-fees Act, 1870 (7 of 1870), as at present in force in the State of Punjab, subject to the following modifications, namely:—

Modifications

1. Throughout the Act, for the expression "the High Court" or "a High Court", the expression "the Court of the Judicial Commissioner for Himachal Pradesh", for the words "the Appropriate Government", the words "the Central Government" and for the words "the State Government", the words "the Lieutenant Governor", shall be substituted.

2. In section 1, for the second and third sentences, the following shall be substituted, namely:—

"It extends to the whole of the Union territory of Himachal Pradesh. It shall come into force on the first day of April, 1964".

3. For section 1A, the following section shall be substituted, namely:—

"1A. *Definitions.*—In this Act,—

(a) "Lieutenant Governor" means the Administrator of the Union territory of Himachal Pradesh;

(b) "Official Gazette" means the Himachal Pradesh Gazette."

4. (i) In Chapter II, for the heading the following heading shall be substituted, namely:—

"Fees in the Judicial Commissioner's Court";

(ii) For section 3, the following section shall be substituted, namely:—

"*Levy of fees in Judicial Commissioner's Court.*—The fees payable for the time being to the clerks and officers of the Court of the Judicial Commissioner for Himachal Pradesh or chargeable in that Court under

No. 11 of the First, and Nos. 7, 12, 14, 20 and 21 of the Second, Schedule to this Act annexed shall be collected in the manner hereinafter appearing."

5. In section 4,—

- (i) in paragraph 1, for the words "the High Court of Punjab", the words "the Court of the Judicial Commissioner for Himachal Pradesh" shall be substituted and the words "In the exercise of its extraordinary original civil jurisdiction;" shall be omitted.

6. In section 5—

- (i) in paragraph 1, for the words "In any of the said High Courts", the words "In the Court of the Judicial Commissioner for Himachal Pradesh" and for the words "the Chief Justice of such High Court or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in the behalf", the words "the Judicial Commissioner" shall be substituted;

(ii) paragraph 2 shall be omitted;

- (iii) in paragraph 3, for the words "The Chief Justice", the words "The Judicial Commissioner" shall be substituted.

7. In section 6, for the words "Except in the Courts hereinbefore mentioned", the words "Except in the Court of the Judicial Commissioner for Himachal Pradesh" shall be substituted.

8. In section 7, the proviso occurring after clause (d) of paragraph (v) shall be omitted.

9. In section 13, for the words and figures "on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section 351 of the same Code", the words and figures "on any of the grounds mentioned in the Code of Civil Procedure, 1908, is ordered to be received, or if a suit is remanded in appeal under Order XLI, rule 23, of the First Schedule to that Code" shall be substituted.

10. In section 17, in paragraph 2, for the words and figure "by the Code of Civil Procedure, section 9", the words and figures "by Order II, rule 6, of the First Schedule to the Code of Civil Procedure, 1908", shall be substituted.

11. In section 19,—

- (i) clauses (v), (vi) and (vii) shall be omitted;

- (ii) in clause (viii), for the words and figures "Probate of a will, letters of administration, and save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827", the words "Probate of a will and letters of administration" shall be substituted and the words "or certificate" shall be omitted;

- (iii) in clause (xvi), the words "or to or before the Heads of Villages or the Village Police in the territories respectively subject to the State Governments of Madras and Bombay" shall be omitted;

- (iv) in clause (xxi), the words and figures "the chaukidari assessment under Act No. 20 of 1856, or against" shall be omitted;

- (v) clause (xxiii) shall be omitted.

12. In section 19-H,—

- (i) in sub-section (2), for the words "the High Court" in the first place where they occur, the words "that Court" shall be substituted and the words "for the local area in which the High Court is situated" shall be omitted;

- (ii) in the proviso to sub-section (4), for the words and figures "required by section 277 of the Indian Succession Act, 1865, or as the case may be, by section 98 of the Probate and Administration Act, 1881", the words and figures "required by section 317 of the Indian Succession Act, 1925" shall be substituted.

13. In section 20A, for the words and figures "Co-operative Societies Act, 1912", the words and figures "Himachal Pradesh Co-operative Societies Act, 1956" shall be substituted

14. In section 22, for the third paragraph, the following shall be substituted, namely:—

"and for the purposes of this section, every Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887, shall be deemed to be subordinate to the Court of the District Judge."

15. In section 27, in the proviso, for the words "Chief Justice of such Court", the words "Judicial Commissioner" shall be substituted.

16. In section 28, in paragraph 2, for the words "any Judge of such Court", the words "the Judicial Commissioner" shall be substituted.

17. In section 35, for the words "the territories under its administration", the words "the Union territory of Himachal Pradesh" shall be substituted.

18. In section 36, the words "to the commission payable to the Accountant General of the High Court at Fort William, or" shall be omitted.

19. In Schedule I,—

(i) in Article 8, for the words "twelve annas", the words "seventy-five Naye Paise" shall be substituted;

(ii) for Article 13, the following Article shall be substituted, namely:—

<p>"13. Application to the Court of the Judicial Commissioner for Himachal Pradesh, for the exercise of jurisdiction under paragraph 35 of the Himachal Pradesh (Courts) Order, 1948, or to the Court of the Financial Commissioner, Himachal Pradesh, for the exercise of its revisional jurisdiction under section 118 of the Himachal Pradesh Abolition of Big Landed Estates and Land Reforms Act, 1953.</p>	<p>When the amount of or value of the subject matter in dispute does not exceed twenty-five rupees.</p>	<p>Two rupees sixty-five Naye Paise.</p>
	<p>When such amount or value exceeds twenty-five rupees.</p>	<p>The fee leviable on a memorandum of appeal."</p>

20. In Schedule II.—

(i) in Article 1, in clause (a), in paragraph 4, for the words and figures "or to any Court of Small Causes constituted under Act No. XI of 1865, or under Act No. XVI of 1868, section 20", the words "or to any Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887" shall be substituted;

(ii) Article 13 and the entries relating thereto shall be omitted;

(iii) in Article 22, for the word "Punjab", the words "Himachal Pradesh" shall be substituted;

(iv) in Article 23, for the words "or Pepsu Urban Rent Restriction Ordinance", the words "as applied to Himachal Pradesh" shall be substituted.

21. In Schedule III, in Annexure A and in Annexure B, for the heading "Rs.—A.—P.", the heading "Rs.—Np." shall be substituted.

ANNEXURE

THE COURT FEES' ACT, 1870 AS EXTENDED TO THE UNION TERRITORY OF HIMACHAL PRADESH.

(7 OF 1870)

CHAPTER I

PRELIMINARY

1. *Short title.*—This Act may be called the Court Fees' Act, 1870.

Extent of Act.—It extends to the whole of the Union territory of Himachal Pradesh.

It shall come into force on the first day of April, 1964.

1A. *Definitions.*—In this Act,—

(a) "Lieutenant Governor" means the Administrator of the Union territory of Himachal Pradesh;

(b) "Official Gazette" means the Himachal Pradesh Gazette.

2. ["Chief Controlling Revenue-authority" defined.] *Repealed.*

CHAPTER II

FEES IN THE JUDICIAL COMMISSIONER'S COURT

3. *Levy of fees in Judicial Commissioner's Court.*—The fees payable for the time being to the clerks and officers of the Court of the Judicial Commissioner for Himachal Pradesh or chargeable in that Court under No. 11 of the First, and Nos. 7, 12, 14, 20 and 21 of the Second, Schedule to this Act annexed shall be collected in the manner hereinafter appearing.

4. *Fees on documents filed, etc., in court of Judicial Commissioner.*—No Document of any of the kinds specified in the First or Second Schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, the Court of the Judicial Commissioner for Himachal Pradesh in any case coming before such Court—

* * * * *

In its appellate jurisdiction.—in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As Court of reference and revision.—or in the exercise of its jurisdiction as a Court of reference or revision;

or in the exercise of its jurisdiction to issue directions, orders or writs under the Constitution of India,

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. *Procedure in case of difference as to necessity or amount of fee.*—When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in the Court of the Judicial Commissioner for Himachal Pradesh, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Judicial Commissioner.

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The Judicial Commissioner shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III

FEEs IN OTHER COURTS AND IN PUBLIC OFFICES

6. *Fees on documents filed, etc., in Mofussil Courts or in public offices.*—Except in the Court of the Judicial Commissioner for Himachal Pradesh, no document of any of the kinds specified as chargeable in the First or Second Schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said Schedules as the proper fee for such document.

7. *Computation of fees payable in certain suits.*—The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:—

- (i) *for money*;—In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically)—according to the amount claimed:
- (ii) *for maintenance and annuities*;—(a) In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:
- (b) In suits for reduction or enhancement of maintenance and annuities or other sums payable, periodically—according to the value of the subject matter of the suit and such value shall be deemed to be ten times the amount sought to be reduced or enhanced for one year.
- (iii) *for other moveable property having a market-value*;—In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint:
- (iv) *for moveable property of no market-value*;—In suits—
 - (a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,
 - (b) to enforce a right to share in joint family property;—to enforce the right to share in any property on the ground that it is joint family property,
 - (c) for a declaratory decree and consequential relief;—to obtain a declaratory decree or order, where consequential relief is prayed,
 - (d) for an injunction;—to obtain an injunction,
 - (e) for easements;—for a right to some benefit (not herein otherwise provided for) to arise out of land, and
 - (f) for accounts;—for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought:

Provided that the minimum Court-fee in each case shall be thirteen rupees.

Provided further that in suit coming under sub-clause (c), in cases where the relief sought is with reference to any property such valuation shall not be less than the value of the property calculated in the manner provided for by clause (v) of this section.

- (v) *for possession of land-houses and gardens*;—In suits for the possession of land, houses and gardens—according to the value of the subject-matter and such value shall be deemed to be—

where the subject-matter is land, and—

- (a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled--

ten times the revenue so payable;

- (b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently--
ten times the revenue so payable;

- (c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint--

fifteen times such nett profits;

but where no such nett profits have arisen therefrom--the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;

- (d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as abovementioned--the market-value of the land;

* * * * *

Explanation.—The word "estate", as used, in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue:

- (e) for *houses and gardens*;—Where the subject-matter is house or garden—according to the market-value of the house or garden:

- (vi) to *enforce a right pre-emption*;—In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph (v) of this section) of the land, house or garden in respect of which the right is claimed;

- (vii) for *interest of assignee of land-revenue*;—In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint;

- (viii) to *set aside an attachment*;—In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached;

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;

- (ix) to *redeem*;—In suits against a mortgagee for the recovery of the property mortgaged, according to half the principal money expressed to be secured by the instrument of mortgage,

to *foreclose*;—and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money expressed to be secured by the instrument of mortgage;

- (x) for *specific performance*;—In suits for specific performance—

- (a) of a contract of sale—according to the amount of the consideration;

- (b) of a contract of mortgage—according to the amount agreed to be secured;

- (c) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;
- (d) of an award—according to the amount or value of the property in dispute.
- (xi) *between landlord and tenant*.—In the following suits between landlord and tenant:—
 - (a) for the delivery by a tenant of the counterpart of a lease,
 - (b) to enhance the rent of a tenant having a right of occupancy,
 - (c) for the delivery by a landlord of a lease.
 - (cc) for the recovery of immoveable property from a tenant, including a tenant holding over after the determination of a tenancy,
 - (d) to contest a notice of ejectment,
 - (e) to recover the occupancy of immoveable property from which a tenant has been illegally ejected by the landlord, and
 - (f) for abatement of rent—

according to the amount of the rent of the immoveable property to which the suit refers, payable for the year next before the date of presenting the plaint.

8. *Fee on memorandum of appeal against order relating to compensation*.—The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

9. *Power to ascertain nett profits or market-value*.—If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

10. *Procedure where nett profits or market-value wrongly estimated*.—(i) If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

(ii) In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

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11. *Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed*.—In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be drawn up until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. *Decision of questions as to valuation*.—(1) Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this

chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

(ii) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph (ii), shall apply.

13. *Refund of fee paid on memorandum of appeal.*—If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, 1908, is ordered to be received, or if a suit is remanded in appeal under Order XLI, rule 23, of the First Schedule to that Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

14. *Refund of fee on application for review of judgment.*—Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

15. *Refund where Court reverses or modifies its former decision on ground of mistake.*—Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under the Second Schedule to this Act, No. 1, clause (b) or clause (d).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [Additional fee where respondent takes objection to un-appealed part of decree.] Rep. by the Code of Civil Procedure, 1908 (Act, 5 of 1908), s. 156 and Sch. V.

17. *Multifarious suits.*—Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by Order II, rule 6, of the First Schedule to the Code of Civil Procedure, 1908.

18. *Written examinations of complainants.*—When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of one rupee and twenty-five Naye paise, unless the Court thinks fit to remit such payment.

19. *Exemption of certain documents.*—Nothing contained in this Act shall render the following documents chargeable with any fee:—

- (i) Power-of-attorney to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment.

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- (iii) Written statements called for by the Court after the first hearing of a suit.

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- (viii) Probate of a will and letters of administration, where the amount or value of the property in respect of which the probate or letters shall be granted does not exceed one thousand rupees.

- (ix) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

- (x) Application relating to a supply for irrigation of water belonging to Government.

- (xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.

- (xii) Application for service of notice of relinquishment of land or of enhancement of rent.

- (xiii) Written authority to an agent to distrain.

- (xiv) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

- (xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

- (xvi) Petition, application, charge or information respecting any offence, when presented, made or laid to or before a police officer.

- (xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

- (xviii) Complaint of a public servant [as defined in the Indian Penal Code (45 of 1860)], a municipal officer, or an officer or servant of a Railway Company.

- (xix) Application for permission to cut timber in Government forests, or otherwise relating to such forests.

- (xx) Application for the payment of money due by Government to the applicant.

- (xxi) Petition of appeal against any municipal tax.

- (xxii) Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

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- (xxiv) Petitions under the Indian Christian Marriage Act, 1872 (15 of 1872), sections 45 and 48.

CHAPTER IIIA

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION

19A. *Relief where too high a court-fee has been paid.*—Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted,

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may—

- (a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. *Relief where debts due from a deceased person have been paid out of his estate.*—Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. *Relief in case of several grants.*—Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

19D. *Probates declared valid as to trust-property though not covered by court-fee.*—The probate of the will, or the letters of administration of the effects, of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

19E. *Provision for case where too low a court-fee has been paid on probates, etc.*—Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted may, on the value of the estate of the deceased

being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said Authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

19F. *Administrator to give proper security before letters stamped under section 19E.*—In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

19G. *Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.*—Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

19H. *Notice of applications for probate or letters of administration to be given to Revenue Authorities, and procedure thereon.*—(1) Where an application for probate or letters of administration is made to any Court other than the Court of the Judicial Commissioner for Himachal Pradesh, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to the Court of the Judicial Commissioner for Himachal Pradesh, that Court shall cause notice of the application to be given to the Chief Controlling Revenue Authority.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 317 of the Indian Succession Act, 1925.

(5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters

of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue Authority of any application under section 19E.

(8) The Lieutenant Governor may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

19I. *Payment of court-fees in respect of probates and letters of administration.*—(1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the Third Schedule, and the Court is satisfied that the fee mentioned in No. 11 of the First Schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (4).

19J. *Recovery of penalties etc.*—(1) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G may, on the certificate of the Chief Controlling Revenue authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector.

(2) The Chief Controlling Revenue Authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

19K. *Sections 6 and 28 not to apply to probates or letters of administration.*—Nothing in section 6 or section 28 shall apply to probates or letters of administration.

CHAPTER IV

PROCESS FEES

20. *Rules as to costs of processes.*—The Court of the Judicial Commissioner for Himachal Pradesh shall, as soon as may be, make rules as to the following matters:—

- (i) The fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil Courts established within the local limits of such jurisdiction;
- (ii) the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of officers other than offences for which police officers may arrest without a warrant; and
- (iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The Court of the Judicial Commissioner for Himachal Pradesh may from time to time alter and add to the rules so made.

Confirmation and publication of rules.—All such rules, alterations and additions shall, after being confirmed by the Lieutenant Governor, be published in the Official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

20-A. *Exemption for certain processes.*—(1) Notwithstanding anything contained in the preceding section or in the rules made thereunder, no fees shall be charged for serving and executing processes on behalf of (a) the prosecution in any criminal proceedings taken on information presented or complaint made by

a public officer acting in his official capacity and (b) a liquidator or an arbitrator appointed under the provisions of the Himachal Pradesh Co-operative Societies Act, 1958.

(2) The Lieutenant Governor may by notification determine what persons shall be deemed to be public officers for the purpose of the preceding sub-section.

21. *Tables of process fees.*—A table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

22. *Number of peons in District and subordinate Courts.*—Subject to rules to be made by the Court of the Judicial Commissioner for Himachal Pradesh and approved by the Lieutenant Governor,

every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto.

Number of peons in Mofussil Small Cause Courts.—And for the purposes of this section, every Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887, shall be deemed to be subordinate to the Court of the District Judge.

23. *Repealed.*

24. [*Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.*] Rep. by the Amending Act, 1891 (12 of 1891), s. 2 and Sch. I.

CHAPTER V

OF THE MODE OF LEVYING FEES

25. *Collection of fees by stamps.*—All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

26. *Stamps to be impressed or adhesive.*—The Stamps used to denote any fees chargeable under this Act shall be impressed, or adhesive, or partly impressed and partly adhesive, as the Central Government may, by notification in the Official Gazette from time to time direct.

27. *Rules for supply, number, renewal and keeping accounts of stamps.*—The Central Government may, from time to time make rules for regulating—

- (a) the supply of stamps to be used under this Act;
- (b) the number of stamps to be used for denoting any fee chargeable under this Act;
- (c) the renewal of damaged or spoiled stamps; and
- (d) the keeping accounts of all stamps used under this Act:

Provided that, in the case of stamps used under section 3 in the Court of the Judicial Commissioner for Himachal Pradesh, such rules shall be made with the concurrence of the Judicial Commissioner.

All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

28. *Stamping documents inadvertently received.*—No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of the Court of the Judicial Commissioner for Himachal Pradesh, the Judicial Commissioner, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

29. *Amended document.*—Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

30. *Cancellation of stamp.*—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI

MISCELLANEOUS

31. [*Repayment of fees paid on applications to Criminal Courts.*] *Rep. by the Code of Criminal Procedure (Amendment) Act, 1923 (18 of 1923), s. 163.*

32. [*Amendments of Act 8 of 1859 and Act 9 of 1869.*] *Rep. by the Amending Act, 1891 (12 of 1891), s. 2 and Sch. I.*

33. *Admission in criminal cases of documents for which proper fee has not been paid.*—Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

34. *Sale of stamps.*—(1) The Central Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

35. *Power to reduce or remit fees.*—The Central Government may, from time to time by notification in the Official Gazette reduce or remit, in the whole or in any part of the Union territory of Himachal Pradesh, all or any of the fees mentioned in the First and Second Schedules to this Act annexed, and may in like manner cancel or vary such order.

36. *Saving of fees to certain officers of Court of Judicial Commissioner.*—Nothing in Chapters II and V of this Act applies to the fees which any officer of the Court of the Judicial Commissioner for Himachal Pradesh allowed to receive in addition to a fixed salary.

SCHEDULE I

Ad valorem fees

Number		Proper fee
(1)	(2)	(3)
1. <i>Plaint, written statement pleading a set-off or Counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.</i>	When the amount or value of the subject matter in dispute does not exceed five rupees.	Fifty Naye Paise.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Fifty Naye Paise.

(1)	(2)	(3)
	When such amount or value exceeds one hundred rupees, but does not exceed five hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to five hundred rupees.	One rupee.
	When such amount or value exceeds five hundred rupees, for every ten rupees, or part thereof, up to one thousand rupees.	One rupee fifty Naye Paise.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Twelve rupees twenty Naye Paise.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Twenty-four rupees forty Naye Paise.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Thirty-six rupees fifty Naye Paise.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Forty-eight rupees eighty Naye Paise.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof in excess of thirty thousand rupees up to fifty thousand rupees.	Forty-eight rupees eighty Naye Paise.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Forty-eight rupees eighty Naye Paise.
2. Plaint in a suit for possession under the Specific Relief Act, 1877, Section 9	..	A fee of one-half the amount prescribed in the foregoing scale.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	..	The fee leviable on the plaint or memorandum of appeal.

(1)	(2)	(3)
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.	..	One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of judgment or order not being, or having the force of a decree.	When such judgment or order is passed by any Civil Court other than the Court of the Judicial Commissioner for Himachal Pradesh, or by the presiding officer of any Revenue Court or office, or by any other Judicial or Executive Authority.	One rupee twenty-five Naye Paise.
	When such judgment or order is passed by the Court of the Judicial Commissioner for Himachal Pradesh	Two rupees sixty-five Naye Paise.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than the Court of the Judicial Commissioner for Himachal Pradesh or by any Revenue Court.	Two rupees sixty-five Naye Paise.
	When such decree or order is made by the Court of the Judicial Commissioner for Himachal Pradesh.	Five rupees twenty-five Naye Paise.
8. Copy of any document liable to stamp duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn, provided such copy is not subject to any duty under the Indian Stamp Act, 1899.	(a) When the stamp duty chargeable on the original does not exceed seventy-five Naye Paise	The amount of the duty chargeable on the original.
	(b) In any other case	One rupee.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or Office, or from the office of any Chief Officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Sixty-five Naye Paise.
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.	Two and one-half per centum on such amount or value.
	When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.	Three and one-quarter per centum on such amount or value.

(1)

(2)

(3)

When such amount or value exceeds fifty thousand rupees. Provided that when after the grant of a certificate under part X of the Indian Succession Act, 1925, or under the Regulation of the Bombay Code No. VIII of 1827 in respect of any property included in an estate, a grant of probate for letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.

Four per centum on such amount or value.

12. Certificate under Part X of the Indian Succession Act, 1925 (XXXIX of 1925). In any case

Two and one-half per centum on the amount or value of any debt or security specified in the certificate under section 374 of the Act, and four per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.

Notes—(1) The amount of a debt is its amount including, interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

13. Application to the Court of the Judicial Commissioner for Himachal Pradesh for the exercise of its jurisdiction under paragraph 35 of the Himachal Pradesh (Courts) Order, 1948 or to the Court of the Financial Commissioner, Himachal
- When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees. Two rupees sixty-five Naye Paise.
- When such amount or value exceeds twenty-five rupees. The fee leviable on a memorandum of appeal.

(1)	(2)	(3)
Pradesh, for the exercise of its revisional jurisdiction under section 118 of the Himachal Pradesh Abolition of Big Landed Estates and Land Reforms Act, 1953.		

Table of rates of ad valorem Fees leviable on the Institution of Suits.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
5	5	0.50
10	10	1.00
15	15	1.50
20	20	2.00
25	25	2.50
30	30	3.00
35	35	3.50
40	40	4.00
45	45	4.50
50	50	5.00
55	55	5.50
60	60	6.00
65	65	6.50
70	70	7.00
75	75	7.50
80	80	8.00
85	85	8.50
90	90	9.00
95	95	9.50
100	100	10.00
110	110	11.00
120	120	12.00
130	130	13.00
140	140	14.00
150	150	15.00
160	160	16.00
170	170	17.00
180	180	18.00
190	190	19.00
200	200	20.00
210	210	21.00
220	220	22.00
230	230	23.00
240	240	24.00
250	250	25.00
260	260	26.00
270	270	27.00
280	280	28.00
290	290	29.00
300	300	30.00
310	310	31.00
320	320	32.00
330	330	33.00
340	340	34.00
350	350	35.00
360	360	36.00
	370	37.00

(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
370	380	38.00
380	390	39.00
390	400	40.00
400	410	41.00
410	420	42.00
420	430	43.00
430	440	44.00
440	450	45.00
450	460	46.00
460	470	47.00
470	480	48.00
480	490	49.00
490	500	50.00
500	510	76.50
510	520	78.00
520	530	79.50
530	540	81.00
540	550	82.50
550	560	84.00
560	570	85.50
570	580	87.00
580	590	88.50
590	600	90.00
600	610	91.50
610	620	93.00
620	630	94.50
630	640	96.00
640	650	97.50
650	660	99.00
660	670	100.50
670	680	102.00
680	690	103.50
690	700	105.00
700	710	106.50
710	720	108.00
720	730	109.50
730	740	111.00
740	750	112.50
750	760	114.00
760	770	115.50
770	780	117.00
780	790	118.50
790	800	120.00
800	810	121.50
810	820	123.00
820	830	124.50
830	840	126.00
840	850	127.50
850	860	129.00
860	870	130.50
870	880	132.00
880	890	133.50
890	900	135.00
900	910	136.50
910	920	138.00
920	930	139.50
930	940	141.00
940	950	142.50
950	960	144.00
960	970	145.50
970	980	147.00
980	990	148.50
990	1,000	150.00
1,000	1,100	162.20

(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
1,100	1,200	174.40
1,200	1,300	186.60
1,300	1,400	198.80
1,400	1,500	211.00
1,500	1,600	223.20
1,600	1,700	235.40
1,700	1,800	247.60
1,800	1,900	259.80
1,900	2,000	272.00
2,000	2,100	284.20
2,100	2,200	296.40
2,200	2,300	308.60
2,300	2,400	320.80
2,400	2,500	333.00
2,500	2,600	345.20
2,600	2,700	357.40
2,700	2,800	369.60
2,800	2,900	381.80
2,900	3,000	394.00
3,000	3,100	406.20
3,100	3,200	418.40
3,200	3,300	430.60
3,300	3,400	442.80
3,400	3,500	455.00
3,500	3,600	467.20
3,600	3,700	479.40
3,700	3,800	491.60
3,800	3,900	503.80
3,900	4,000	516.00
4,000	4,100	528.20
4,100	4,200	540.40
4,200	4,300	552.60
4,300	4,400	564.80
4,400	4,500	577.00
4,500	4,600	589.20
4,600	4,700	601.40
4,700	4,800	613.60
4,800	4,900	625.80
4,900	5,000	638.00
5,000	5,250	662.40
5,250	5,500	686.80
5,500	5,750	711.20
5,750	6,000	735.60
6,000	6,250	760.00
6,250	6,500	784.40
6,500	6,750	808.80
6,750	7,000	833.20
7,000	7,250	857.60
7,250	7,500	882.00
7,500	7,750	906.40
7,750	8,000	930.80
8,000	8,250	955.20
8,250	8,500	979.60
8,500	8,750	1,004.00
8,750	9,000	1,028.40
9,000	9,250	1,052.80
9,250	9,500	1,077.20
9,500	9,750	1,101.60
9,750	10,000	1,126.00
10,000	10,500	1,162.50
10,500	11,000	1,199.00
11,000	11,500	1,235.50
11,500	12,000	1,272.00
12,000	12,500	1,308.50
12,500	13,000	1,345.00

(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
13,000	13,500	1,381 50
13,500	14,000	1,418 00
14,000	14,500	1,454 50
14,500	15,000	1,491 00
15,000	15,500	1,527 50
15,500	16,000	1,564 00
16,000	16,500	1,600 50
16,500	17,000	1,637 00
17,000	17,500	1,673 50
17,500	18,000	1,710 00
18,000	18,500	1,746 50
18,500	19,000	1,783 00
19,000	19,500	1,819 50
19,500	20,000	1,856 00
20,000	21,000	1,904 80
21,000	22,000	1,953 60
22,000	23,000	2,002 40
23,000	24,000	2,051 20
24,000	25,000	2,100 00
25,000	26,000	2,148 80
26,000	27,000	2,197 60
27,000	28,000	2,246 40
28,000	29,000	2,295 20
29,000	30,000	2,344 00
30,000	32,000	2,392 80
32,000	34,000	2,441 60
34,000	36,000	2,490 40
36,000	38,000	2,539 20
38,000	40,000	2,588 00
40,000	42,000	2,636 80
42,000	44,000	2,685 60
44,000	46,000	2,734 40
46,000	48,000	2,783 20
48,000	50,000	2,832 00
50,000	55,000	2,880 80
55,000	60,000	2,929 60
60,000	65,000	2,978 40
65,000	70,000	3,027 20
70,000	75,000	3,076 00
75,000	80,000	3,124 80
80,000	85,000	3,173 60
85,000	90,000	3,222 40
90,000	95,000	3,271 20
95,000	1,00,000	3,320 00
1,00,000	1,05,000	3,368 80
1,05,000	1,10,000	3,417 60
1,10,000	1,15,000	3,466 40
1,15,000	1,20,000	3,515 20
1,20,000	1,25,000	3,564 00
1,25,000	1,30,000	3,612 80
1,30,000	1,35,000	3,661 60
1,35,000	1,40,000	3,710 40
1,40,000	1,45,000	3,759 20
1,45,000	1,50,000	3,808 00
1,50,000	1,55,000	3,856 80
1,55,000	1,60,000	3,905 60
1,60,000	1,65,000	3,954 40
1,65,000	1,70,000	4,003 20
1,70,000	1,75,000	4,052 00
1,75,000	1,80,000	4,100 80
1,80,000	1,85,000	4,149 60
1,85,000	1,90,000	4,198 40

(1)	(2)	(3)
Rs.	Rs.	Rs. nP.
1,90,000	1,95,000	4,247 20
1,95,000	2,00,000	4,296 00
2,00,000	2,05,000	4,344 80
2,05,000	2,10,000	4,393 60
2,10,000	2,15,000	4,442 40
2,15,000	2,20,000	4,491 20
2,20,000	2,25,000	4,540 00
2,25,000	2,30,000	4,588 80
2,30,000	2,35,000	4,637 60
2,35,000	2,40,000	4,686 40
2,40,000	2,45,000	4,735 20
2,45,000	2,50,000	4,784 00
2,50,000	2,55,000	4,832 80
2,55,000	2,60,000	4,881 60
2,60,000	2,65,000	4,930 40
2,65,000	2,70,000	4,979 20
2,70,000	2,75,000	5,028 00
2,75,000	2,80,000	5,076 80
2,80,000	2,85,000	5,125 60
2,85,000	2,90,000	5,174 40
2,90,000	2,95,000	5,223 20
2,95,000	3,00,000	5,272 00
3,00,000	3,05,000	5,320 80
3,05,000	3,10,000	5,369 60
3,10,000	3,15,000	5,418 40
3,15,000	3,20,000	5,467 20
3,20,000	3,25,000	5,516 00
3,25,000	3,30,000	5,564 80
3,30,000	3,35,000	5,613 60
3,35,000	3,40,000	5,662 40
3,40,000	3,45,000	5,711 20
3,45,000	3,50,000	5,760 00
3,50,000	3,55,000	5,808 80
3,55,000	3,60,000	5,857 60
3,60,000	3,65,000	5,906 40
3,65,000	3,70,000	5,955 20
3,70,000	3,75,000	6,004 00
3,75,000	3,80,000	6,052 80
3,80,000	3,85,000	6,101 60
3,85,000	3,90,000	6,150 40
3,90,000	3,95,000	6,199 20
3,95,000	4,00,000	6,248 00

And when the amount or value of the subject-matter exceeds rupees 4,00,000 (four lacs) the proper fee leviable shall be Rs. 6,248 (six thousand two hundred and forty-eight) *plus* forty-eight rupees eighty Naye Paise for each five thousand rupees or part thereof, in excess of rupees 4,00,000 (four lacs).

SCHEDULE II

Fixed Fees

Number	Proper fee
(1)	(3)
I. Application or petition.	(a) When presented to any Officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject-matter of such application relates exclusively to those dealings;

(1)

(2)

(3)

or when presented to any Officer of Land Revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;

Forty Naye Paise.

or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;

or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes established under section 5 of the Provincial Small Cause Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;

or when presented to any Civil, Criminal, or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgment, decree, or order passed by such Court, Board or Officer, or of any other document on record in such Court or Officer.

Forty Naye Paise.

(b) When containing a complaint or charge of any offence other than an offence for which police officers may under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court;

or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue Officer having jurisdiction equal or subordinate to a Collector, or to any magistrate in his executive capacity, and not otherwise provided for by this Act;

One rupee twenty-five Naye Paise.

(1)	(2)	(3)
	or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	
	(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any Chief Officer charged with the Executive Administration of a Division and not otherwise provided for by this Act	
	(d) When presented to the Court of the Judicial Commissioner for Himachal Pradesh—	
	(i) under the Companies Act, 1956, for winding up a Company,	Rupees two hundred and sixty
	(ii) under the same Act for taking some other judicial action,	Thirteen rupees
	(iiiA) under Article 226 of the Constitution of India other than petitions for habeas corpus and petitions arising out of criminal proceedings,	Fifty rupees
	(iii) in all other cases,	Two rupees sixty-five Naye Paise.
1. A. Application to any Civil Court that records may be called for from another Court.	When the court grants the application and is of opinion that the transmission of such records involves the use of the post.	One rupee in addition to any fee levied on the application under clause (a), clause (b), or clause (d) of article 1 of this Schedule.
2. Application for leave to sue as a pauper.	..	One rupee twenty five Naye Paise
3. Application for leave to appeal as a pauper.	(a) When presented to a District Court.	One rupee twenty-five Naye Paise.
	(b) When presented to a Commissioner or the Court of the Judicial Commissioner for Himachal Pradesh	Two rupees sixty-five Naye Paise
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		One rupee twenty-five Naye Paise
6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act.		Sixty-five Naye Paise.

(1)	(2)	(3)
7. Undertaking under section 49 of the Indian Divorce Act.	..	One rupee twenty-five Naye Paise.
10. Mukhtarnama or Wakalatnama.	When presented for the conduct of any one case (a) to any Civil or Criminal Court other than the Court of the Judicial Commissioner for Himachal Pradesh or to any Revenue Court, or to any Collector or Magistrate, or other Executive Officer, except such as are mentioned in clauses (b) and (c) of this Number ; (b) to a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority ; (c) to the Court of the Judicial Commissioner for Himachal Pradesh, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority.	One rupee twenty-five Naye Paise. One rupee twenty-five Naye Paise. Two rupees sixty-five Naye Paise.
11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree, and is presented.	(a) to any Civil Court other than the Court of the Judicial Commissioner for Himachal Pradesh or to any Revenue Court or Executive Officer other than the Court of the Judicial Commissioner for Himachal Pradesh or Chief Controlling Revenue or Executive Authority ; (b) to the Court of the Judicial Commissioner for Himachal Pradesh or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority.	One rupee twenty-five Naye Paise. Five rupees twenty-five Naye Paise.
12. Caveat	* * * * *	Six rupees fifty Naye Paise.
14. Petition in a suit under the Native Converts Marriage Dissolution Act, 1866.	..	Six rupees fifty Naye Paise.
14-A. Every petition or application or memorandum or appeal under the Special Marriage Act, 1954 (43 of 1954) or the Hindu Marriage Act, 1955 (25 of 1955).	..	Nineteen rupees fifty Naye Paise.
17. Plaint or memorandum of appeal in each of the following suits :—	}	
(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court ;		Nineteen rupees fifty Naye Paise.
(ii) to alter or cancel any entry in a register of the names of the proprietors of revenue paying estates ;		
(iii) to obtain a declaratory decree where no consequential relief is prayed ;		

(1)	(2)	(3)
(iv) to set aside an award ;	}	
(v) to set aside an adoption ;	}	
(vi) every other suit where it is not possible to estimate at a money value the subject matter in dispute and which is not otherwise provided for by this Act.	}	.. Nineteen rupees fifty Naye Paise.
18. Application under section 20 of the Indian Arbitration Act, 1940 (X of 1940).	..	Thirteen rupees.
19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	..	Thirteen rupees.
20. Every petition under the Indian Divorce Act, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	..	Thirty-nine rupees.
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936 (III of 1936).	..	Thirty-nine rupees.
22. Plaint or memorandum of appeal in a suit by a reversioner under the Himachal Pradesh Customary Law for declaration in respect of an alienation of ancestral land.	..	Nineteen rupees fifty Naye Paise.
23. Application or memorandum of appeal for relief under the Punjab Urban Rent Restriction Act as applied to Himachal Pradesh.	..	Thirteen rupees.
24. Claims for money (whether secured or unsecured) or a claim to set off made against such claims or counter-claims under the Banking Companies Act, 1949 (Act X of 1949).	(a) Where the amount does not exceed Rs. 2,500. (b) Where the amount exceeds Rs. 2,500 but does not exceed Rs. 10,000. (c) Where the amount exceeds Rs. 10,000.	Nineteen rupees fifty Naye Paise. Thirty-nine rupees. Sixty-five rupees.
25. Memorandum of appeal from an order or decision passed under the provisions of section 45-B of the Banking Companies Act, 1949 (Act X of 1949).	(a) Where the amount exceeds Rs. 5,000 but does not exceed Rs. 10,000. (b) Where the amount exceeds Rs. 10,000.	Seventy-eight rupees. One hundred and thirty rupees.

SCHEDULE III

(See section 191)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY, AS MAY BE NECESSARY)

IN THE COURT OF

*Re Probate of the Will of
property and credits of**, (or administration of the,
deceased.*Solely affirm

1

make oath

and say that I am the executor (or one of the executors or one of the next-of-kin) of _____, deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the above named deceased died possessed or was entitled to at the time of his death, and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last-mentioned items, but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of _____

ANNEXURE A

Rs. nP.

*Valuation of the moveable and immoveable property
deceased of*

Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc.

(State estimated value according to best of Executor's or Administrator's belief)

Property in Government securities transferable at the Public Debt Office.

(State description and value at the price of the day; also the interest separately, calculating it to the time of making the application.)

Immoveable property consisting of

(State description, giving in the case of houses, the assessed value, if any, and the number of years assessment the market-value is estimated at, and, in the case of land, the area, the market-value and all rents that have accrued).

Leasehold property

(If the deceased held any leases for years, determinable, state the number of year's purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)

Property in public companies

(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.)

Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.

(State the amount of the whole; also the interest separately, calculating it to the time of making the application.)

Book debts

(Other than bad)

Stock in trade	
(State the estimated value, if any).	
Other property not comprised under the foregoing heads.	
(State the estimated value, if any).	
TOTAL	
Deduct amount shown in Annexure B not subject to duty	
NET TOTAL	

ANNEXURE B

Schedule of debts, etc.

	Rs.	nP.
Amount of debts due and owing from the deceased, payable by law out of the estate		
Amount of funeral expenses		
Amount of mortgage incumbrances		
Property held in trust not beneficially or with general power to confer a beneficial interest		
Other property not subject to duty		
TOTAL		

[No. F. 4/4/63-UTL-65.]

G.S.R. 518.—In exercise of the powers conferred by section 2 of the Union Territories (Stamp and Court-fees Laws) Act, 1961 (33 of 1961), the Central Government hereby appoints the first day of April, 1964, as the date on which Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Punjab on the 28th day of November, 1960, shall, with the following modifications, be substituted for Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899), as in force in the Union territory of Himachal Pradesh immediately before the first day of April, 1964, namely:—

Modifications

In Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Punjab on the 28th day of November, 1960,—

- (1) in the heading, the words, brackets and figures “under the Indian Stamp (Punjab Amendment) Act, 1922” shall be omitted;
- (2) in article 3, the words, brackets and figures “ADVOCATE—See entry as an Advocate (No. 30)” occurring in the column relating to Description of Instrument, shall be omitted;
- (3) in article 11, the entries “ARTICLES OF CLERKSHIP” and “As in the Schedule I” shall be omitted and in the item “ATTORNEY” in the column relating to Description of Instrument, for the words, brackets and figures “See entry as an Attorney (No. 30), and Power-of-Attorney (No. 48)”, the words, brackets and figures “See Power-of-Attorney (No. 48)” shall be substituted;
- (4) articles 9, 13, 14, 30, 47, 49, 51, 52 and 53 and the entries relating thereto shall be omitted;
- (5) in article 23 relating to CONVEYANCE, for the words “or Notifies Area” occurring in item (i) in the column relating to Proper stamp duty, the words “Small Town or Notified Area” shall be substituted;
- (6) in article 37, the entries “LETTER OF CREDIT” and “As in Schedule I” shall be omitted;

- (7) in article 54 relating to RECONVEYANCE OF MORTGAGED PROPERTY, in clause (i) of item (b) in the column relating to Description of Instrument, for the words "or Notified Area" the words "Small Town or Notified Area" shall be substituted;
- (8) in article 64, the expression "VAKIL.—See entry as Vakil (No. 30)" shall be omitted.

ANNEXURE

Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Punjab on the 28th day of November, 1960 and as modified, to be substituted for Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899), as in force in the Union territory of Himachal Pradesh.

SCHEDULE I-A

Stamp duty on certain instruments

NOTE.—The articles in Schedule I-A are numbered so as to correspond with similar articles in Schedule I.

Description of Instrument	Proper stamp duty
1. Acknowledgement	Fifteen Naye Paise.
2. Administration Bond, including a bond given under section 6 of the Government Savings Bank Act, 1873, or sections 291, 375 and 376 of the Indian Succession Act, 1925,—	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case	Ten rupees.
3. ADOPTION-DEED, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Twenty-five rupees.
* * * * *	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Two rupees.
<i>Exemption</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enrolment under the Army Act, 1950; or Air Force Act, 1950;	
(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OR AN AGREEMENT—	
(a) if relating to the sale of a bill of exchange;	Twenty-five Naye Paise.
(b) if relating to the sale of a Government Security or share in an incorporated company or other body corporate;	Subject to a maximum of fifteen rupees, fifteen Naye Paise for every Rs. 10,000 or part thereof of the value of the security or share.

Description of Instrument	Proper stamp duty
(c) if not otherwise provided for	One rupee, fifty Naye Paise.
<i>Exemptions</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;	
(b) made in the form of tenders to the Central Government for or relating to any loan.	
AGREEMENT TO LEASE.—See Lease (No. 35).	
6. Agreement relating to Deposit of Title-Deeds, Pawn or Pledge, that is to say, any instrument evidencing an agreement relating to :—	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or	
(2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt :—	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement :—	
(i) when the amount of loan or debt does not exceed Rs. 200.	Forty Naye Paise.
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400.	Eighty Naye Paise.
when it exceeds Rs. 400, but does not exceed Rs. 600.	One rupee, ten Naye Paise.
when it exceeds Rs. 600, but does not exceed Rs. 800.	One rupee, thirty Naye Paise.
when it exceeds Rs. 800, but does not exceed Rs. 1,000.	One rupee, eighty Naye Paise.
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200.	Two rupees, twenty Naye Paise.
when it exceeds Rs. 1,200 but, does not exceed Rs. 1,600.	Two rupees, eighty Naye Paise.
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500.	Four rupees, twenty Naye Paise.
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000.	Eight rupees, fifty Naye Paise.
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500.	Twelve rupees, fifty Naye Paise.
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000.	Sixteen rupees, thirty Naye Paise.
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000.	Twenty-five rupees, thirty Naye Paise.
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000.	Thirty-three rupees, thirty Naye Paise.

Description of Instrument	Proper stamp duty
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000.	Forty-one rupees, thirty Naye Paise
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000.	Fifty rupees, seventy Naye Paise.
and for every additional Rs., 10,000 or part thereof in excess of Rs. 30,000.	Sixteen rupees, thirty Naye Paise.
(b) If such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a)(i) or clause (a)(ii) for the amount secured.

Exemption

Instrument of pawn or pledge of goods if un-attested.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a will. Twenty-five rupees.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000. The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case Ten rupees.

Exemptions

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

* * * * *

10. ARTICLES OF ASSOCIATION OF A COMPANY—

(a) when the authorised capital of the company does not exceed one lac; Forty rupees.

(b) in other cases Eighty rupees.

Exemption

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.

See also Memorandum of Association of a Company (No. 39).

* * * * *

11. ASSIGNMENT.—See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

ATTORNEY.—See Power-of-Attorney (No. 48).

AUTHORITY TO ADOPT.—See Adoption-Deed (No. 3).

Description of Instrument	Proper stamp duty
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) if it exceeds Rs. 1,000, but does not exceed Rs. 5,000.	Ten rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	Seventy-five Naye Paise subject to a maximum of seventy-five rupees.
* * *	* * *
15. BOND as defined by section 2(5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—	
where the amount or value secured does not exceed Rs. 10;	Twenty Naye Paise.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Forty Naye Paise.
where it exceeds Rs. 50 and does not exceed Rs. 100;	Seventy-five Naye Paise.
where it exceeds Rs. 100 and does not exceed Rs. 200;	One rupee, fifty Naye Paise.
where it exceeds Rs. 200 and does not exceed Rs. 300;	Two rupees, twenty-five Naye Paise.
where it exceeds Rs. 300 and does not exceed Rs. 400;	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500;	Three rupees, seventy-five Naye Paise.
where it exceeds Rs. 500 and does not exceed Rs. 600;	Six rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700;	Seven rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800;	Eight rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900;	Nine rupees.
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees.
See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).	

Exemption

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.

Description of Instrument

Proper stamp duty

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a seagoing ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage—
- where the amount or value secured does not exceed Rs. 10; Twenty Naye Paise.
 - where it exceeds Rs. 10 and does not exceed Rs. 50; Forty Naye Paise.
 - where it exceeds Rs. 50 and does not exceed Rs. 100; Seventy-five Naye Paise.
 - where it exceeds Rs. 100 and does not exceed Rs. 200; One rupee, fifty Naye Paise.
 - where it exceeds Rs. 200 and does not exceed Rs. 300; Two rupees, twenty-five Naye Paise.
 - where it exceeds Rs. 300 and does not exceed Rs. 400; Three rupees.
 - where it exceeds Rs. 400 and does not exceed Rs. 500; Three rupees, seventy-five Naye Paise.
 - where it exceeds Rs. 500 and does not exceed Rs. 600; Four rupees, fifty Naye Paise.
 - where it exceeds Rs. 600 and does not exceed Rs. 700; Five rupees, twenty-five Naye Paise.
 - where it exceeds Rs. 700 and does not exceed Rs. 800; Six rupees.
 - where it exceeds Rs. 800 and does not exceed Rs. 900; Six rupees, seventy-five Naye Paise.
 - where it exceeds Rs. 900 and does not exceed Rs. 1,000; Seven rupees, fifty Naye Paise.
 - and for every rupees 500 or part thereof in excess of Rs. 1,000. Three rupees, seventy-five Naye Paise.
17. **CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. Ten rupees.
- See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61),
 1. Revocation of Trust (No. 64-B).
18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer. The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
19. **CERTIFICATE OR OTHER DOCUMENT** Twenty-five Naye Paise.
20. **CHARTER PARTY**, that is to say, any instrument (except an agreement for the hire of a tug steamer), where-by a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. Two rupees.

Description of Instrument	Proper stamp duty	
22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Twenty rupees.	
23. CONVEYANCE as defined by section 2(10) not being a Transfer charged or exempted under No. 62—	(i) If it relates to immoveable property situate within the limit of a Municipality, Cantonment Board, Small Town or Notified Area.]	
where the value of amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	One rupee, fifty Naye Paise.	One rupee.
where it exceeds Rs. 50 but does not exceed Rs. 100;	Three rupees.	Two rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200;	Six rupees.	Four rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300;	Nine rupees.	Six rupees.
where it exceeds Rs. 300, but does not exceed Rs. 400;	Twelve rupees	Eight rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500;	Fifteen rupees.	Ten rupees.
where it exceeds Rs. 500, but does not exceed Rs. 600;	Eighteen rupees	Twelve rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700;	Twenty-one rupees	Fourteen rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800;	Twenty-four rupees	Sixteen rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900;	Twenty-seven rupees	Eighteen rupees
where it exceeds Rs. 900, but does not exceed Rs. 1,000;	Thirty rupees	Twenty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.]	Fifteen rupees	Ten rupees.

Exemption

Assignment of copyright under the Copyright Act, 1957, Section 18.

CO-PARTNERSHIP-DEED, See Partnership (No. 46).

24. COPY OR EXTRACT certified to be true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees; Seventy-five Naye Paise.

Description of Instrument

Proper stamp duty

- (ii) in any other case not falling within the provisions of section 6-A. Two rupees.

Exemptions

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

- (a) if the duty with which the original instrument is chargeable does not exceed two rupees; Seventy five Naye Paise.
- (b) in any other case not falling within the provisions of section 6-A. Two rupees.

Exemption

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BOND—

- (a) where the amount does not exceed Rs. 1,000. The same duty as a Bond (No. 15) for such amount.
- (b) in any other case Ten rupees.

27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—

- (a) by endorsement or by a separate instrument of transfer; The same duty as a Bond (No. 15) for the same amount.
- (b) by delivery As in Schedule I.

Explanation.—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

Exemption

A debenture issued by an incorporated company or other body corporate in terms of registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and section 8 and 155.
Declaration of any Trust—See Trust (No.

Description of Instrument	Proper Stamp duty
28. DELIVERY ORDER IN RESPECT OF GOODS, DEPOSIT OF TITLE DEEDS,— See Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).	Fifteen Naye Paisa.
Dissolution of Partnership—See Partnership (No. 46).	
29. DIVORCE. Instrument of—that is to say, any instrument by which any person effects the dissolution of his marriage.	Twenty rupees.
DOWER. Instrument of—See Settlement (No. 58).	
DUPLICATE. See Counterpart (No. 25).	
31. EXCHANGE OF PROPERTY, Instrument of—	The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT—See Copy (No. 24).	
32. FURTHER CHARGE. Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40, that is, with possession;	The same duty as a mortgage-deed with possession [No. 40(a)] for the amount equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a mortgage-deed with possession [No. 40(a)] for the amount equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).	The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service—See Agreement (No. 5).	
34. INDEMNITY BOND	The same duty as a Security Bond (No. 57) for the same amount.
INSPECTORSHIP-DEED—See Composition deed (No. 22).	

Description of Instrument	Proper stamp duty
35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet—	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year; ⁷	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years;	The same duty as a Conveyance (No. 23) as levied by this Act for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of average annual rent reserved.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.
(viii) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium or for money advanced, in addition to rent reserved.	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

Description of Instrument

Proper stamp duty

Exemption

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a home stead or tank.

Explanation.—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARES Twenty Naye Paise.

37. * * * * *

LETTER OF GUARANTEE.—See Agreement No. (5).

38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Twenty rupees.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under sections 26, 27 and 28 of the Companies Act, 1956; Forty rupees.

(b) if not so accompanied One hundred rupees.

Exemption.—Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

40. MORTGAGE-DEED, not being an agreement relating to deposit of Title deeds, Pawn or pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondential Bond (No. 56), or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—

where the amount secured by such instrument does not exceed Rs. 50; Seventy-five Naye Paise.

where it exceeds Rs. 50, but does not exceed Rs. 100; One rupee, fifty Naye Paise.

where it exceeds Rs. 100, but does not exceed Rs. 200; Three rupees.

where it exceeds Rs. 200, but does not exceed Rs. 300; Four rupees, fifty Naye Paise.

where it exceeds Rs. 300, but does not exceed Rs. 400; Six rupees.

Description of Instrument

Proper stamp duty

where it exceeds Rs. 400, but does not exceed Rs. 500;	Seven rupees, fifty Naye Paise.
where it exceeds Rs. 500, but does not exceed Rs. 600.	Nine rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700.	Ten rupees, fifty Naye Paise.
where it exceeds Rs. 700, but does not exceed Rs. 800;	Twelve rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900;	Thirteen rupees, fifty Naye Paise.
where it exceeds Rs. 900, but does not exceed Rs. 1,000;	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Seven rupees, fifty Naye Paise.
(b) when possession is not given or agreed to be given as aforesaid;	The same duty as a Bond (No. 15) for the amount secured by such deed.

Explanation.—A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purposes where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000; Seventy-five Naye Paise.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Seventy-five Naye Paise.

Exemptions.

- (1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

- (2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

- (a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200; Ten Naye Paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200; Ten Naye Paise.

Description of Instrument	Proper stamp duty
<p>(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—</p> <p>for every sum secured not exceeding Rs. 100;</p> <p>and for every Rs. 100 or part thereof secured in excess of Rs. 100.</p>	<p>Twenty Naye Paise.</p> <p>Twenty Naye Paise.</p>
<p>42. NOTARIAL ACT,—that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p> <p><i>See also Protest of Bill or Note (No. 50).</i></p>	<p>Three rupees.</p>
<p>43. NOTE OR MEMORANDUM, sent by a Broker or Agent to his Principal intimating the purchase or sale on account of such Principal—</p>	
<p>(a) of any goods exceeding in value twenty rupees;</p>	<p>Twenty-five Naye Paise.</p>
<p>(b) of any stock or marketable security exceeding in value twenty rupees.</p>	<p>Subject to a maximum of twenty rupees twenty Naye Paise for every Rs. 10,000 or part thereof of the value of the stock or security.</p>
<p>44. NOTE OF PROTEST BY THE MASTER OF A SHIP.</p>	<p>Fifty Naye Paise.</p>
<p>45. PARTITION Instrument of [as defined by section 2(15)].</p>	<p>The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.</p> <p><i>N.B.</i>—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares), shall be deemed to be that from which the other shares are separated:</p> <p>Provided always that—</p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy-five Naye Paise;</p> <p>(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with</p>

Description of Instrument

Proper stamp duty

the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy-five Naye Paise.

46. PARTNERSHIP—

A—Instrument of—

(a) where the capital of the partnership does not exceed Rs. 500/ Two rupees, fifty Naye Paise.

(b) in any other case . . . Fifteen rupees.

B—Dissolution of—

Ten rupees.

PAWN OR PLEDGE—See agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

* * *

48. POWER-OF-ATTORNEY [as defined by section 2(21)], not being a Proxy (No. 52)—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; One rupee.

(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882; One rupee.

(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Two rupees.

(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally; Ten rupees.

(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally; Twenty rupees.

(f) when given for consideration and authorising the attorney to sell any immovable property; The same duty as a Conveyance (No. 23) as levied by this Act for the amount of consideration.

(g) in any other case . . . Two rupees for each person authorised.

N.B.—The term “registration” includes every operation incidental to registration under the Indian Registration Act, 1908.

Explanation.—For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.

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Description of Instrument	Proper stamp duty
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
* * * * *	
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance No. (23) as levied by this Act, for the amount of such consideration as set forth in the reconveyance.
(b) in any other case	
(i) if the reconveyance relates to immovable property situate within a Municipality, Cantonment Board, Small Town or Notified Area;	Thirty rupees.
(ii) in other cases	Twenty rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case	Ten rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT—	
See Settlement (No. 58); TRUST (No. 64).	
57. SECURITY-BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) when the amount secured does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case	Ten rupees.
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem ;	

Description of Instrument

Proper stamp duty

- (b) by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;
- (c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

8. SETTLEMENT—

- A.—Instrument of—(including a deed of dower.) The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.

Exemption

Deed of dower executed on the occasion of a marriage between Muhammadans.

- B.—Revocation of— The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding twenty rupees.

See also Trust (No. 64).

559. SHARE WARRANTS to bearer issued under the Companies Act, 1956. One-and-a-half times the duty payable on a mortgage deed with possession (No. 40(a)) for the amount equal to the nominal amount of the shares specified in the warrant.

Exemptions

Share warrant when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue, of—

- (a) One-and-a-half per centum of the whole subscribed capital of the company; or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

60. SHIPPING ORDER Ten Naye Paisa.

61. SURRENDER OF LEASE—

- (a) When the duty with which the lease is chargeable does not exceed ten rupees ; The duty with which such lease is chargeable.
- (b) In any other case Ten rupees.

Exemption

Surrender of lease, when such lease is exempted from duty.

Description of Instrument	Proper stamp duty
62. TRANSFER (whether with or without consideration)—	
(a) of shares in an incorporated company or other body corporate;	As in Schedule I.
(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a debenture (No. 27) for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance;	One-half of the duty with which such bond, mortgage-deed or policy of insurance is chargeable subject to a maximum of fifty rupees.
(d) of any property under the Administrator-General's Act, 1913, section 25;	Fifteen rupees.
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Seven rupees fifty Naye Paise or such smaller amount as may be chargeable under clauses (a) to (c) of this article.

Exemptions

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery/order, warrant for goods, or other merchantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Central Government.

See also section 8.

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| 63. TRANSFER OF LEASE by way of assignment and not by way of under-lease. | The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount of the consideration for the transfer. |
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Exemption

Transfer of any lease exempt from duty.

64. TRUST—

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|---|---|
| A.—Declaration of—of, or concerning any property when made by, any writing not being a will. | The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees. |
|---|---|

Description of Instrument	Proper stamp duty
B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty rupees.
See also Settlement (No. 58).	
VALUATION. See Appraisement (No. 8).	
** ** **	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Seventy-five Naye Paise.	

[No. F.4/4/63-UTL-66.]

HARI SHARMA, *Addl. Secy.*

